

File Copy

INTERNAL REVENUE SERVICE
District Director

Department of the Treasury

c/o McCaslin Industrial Park
2 Cupania Circle
Monterey Park, CA 91754
Attn: EOG-2

Date: March 23, 1993

Person to Contact:

Telephone Number:

Case Number:

Employer Identification Number:

Response Due Date:

April 16, 1993

Dear Applicant:

This correspondence is in reference to your submitted Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code

From our preliminary consideration of your application, it does not appear that your organization will qualify for exemption under section 501(c)(3) of the Code.

IRC 501(c)(3) exempts from Federal income tax: corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or to foster national or international amateur sports competition (but only if not part of its activities involve the provision of athletic facilities or equipment), or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided in subsection (i)), and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

Your organization was incorporated on [REDACTED] under the [REDACTED] Law. The stated specific purpose of your corporation is to provide for the maintenance, preservation, protection, management and architectural control of the planned unit development commonly known as "[REDACTED]", located in the County of [REDACTED], State of [REDACTED], and to promote the health, safety and welfare of the residents within the above described property, all according to that certain Declaration of Covenants, Conditions and Restrictions.

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You disclose in your application that each of the homeowners within the certain area known as " [REDACTED] " is automatically a member of the association. The association has the right to assess the homeowners for dues and other assessments for the purposes of maintaining the common area and overseeing the construction or remodeling of residences within the property covered by the homeowner association.

Your stated purposes and activities do not appear to meet the qualifications under section 501(c)(3) of the Internal Revenue Code of 1996.

Your organization may qualify under section 528 of the Code. For your convenience, please find enclosed a copy of IRC 528, Form 1120-H, and Publication 588. Please take the time to read this information.

It is recommended that an officer of the organization sign the enclosed Form 6018, expressing your agreement to denial of recognition of exemption under section 501(c)(3) of the Code.

If you have any questions regarding this matter, please contact the person whose name and telephone number are shown in the heading of this letter.

Thanking you in advance for your cooperation.

Sincerely yours,

[REDACTED]
Revenue Agent
Exempt Organizations

Enclosed:
copy of IRC 528
Pub. 588
Form 1120-H
Form 6018
Pub. 892

Form **6018**
(Rev. August 1983)

Department of the Treasury-Internal Revenue Service
Consent to Proposed Adverse Action
(All references are to the Internal Revenue Code)

Prepare In
Duplicate

Case Number

Date of Latest Determination Letter

Employer Identification Number

Date of Proposed Adverse Action Letter

Name and Address of Organization

I consent to the proposed adverse action relative to the above organization as shown by the box(es) checked below. I understand that if Section 7428, Declaratory Judgments Relating to Status and Classification of Organizations under Section 501(c)(3), etc. applies, I have the right to protest the proposed adverse action.

NATURE OF ADVERSE ACTION

☒ Denial of exemption

☐ Revocation of exemption, effective

☐ Modification of exempt status from section 501(c)() to 501(c)(), effective

☐ Classification as a private foundation (section 509(a)), effective

☐ Classification as a non-operating foundation (section 4942(j)(3)), effective

☐ Classification as an organization described in section 509(a)(), effective

☐ Classification as an organization described in section 170(b)(1)(A)(), effective

If you agree to the adverse action shown above, please sign and return this consent. You should keep a copy for your records.

If you sign this consent before you have exhausted your administrative appeal rights, you may lose your rights to a declaratory judgment under section 7428.

(Signature instructions are on the back of this form.)

Name of Organization

Signature and Title

Date

Signature and Title

Date